

# H.B. 71

## SALES TAX REBATE AMENDMENTS

HOUSE COMMITTEE AMENDMENTS

AMENDMENT 2

FEBRUARY 3, 2015 1:37 PM

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Representative \_\_\_\_\_ proposes the following amendments:

*1. Page 4, Lines 113 through 120:*

113           (5) (a) Subject to Subsections (5)(b) through (d), a seller that voluntarily collects and  
114   remits a tax in accordance with Subsection 59-12-107(2)(c)(i) may retain an amount equal to  
115   ~~[+8%]~~   ~~{35%}~~   26.5%   of any amounts the seller would otherwise remit to the commission:  
116           (i) if the seller obtains a license under Section 59-12-106 for the first time on or after  
117   January 1, 2014; and  
118           (ii) for:  
119           (A) an agreement sales and use tax; and  
120           (B) the time period for which the seller files a return in accordance with this section.